

Applying for Reinstatement of a License*

Checklist & Instructions

Board of Accountancy Washington State



If you previously held a license, you are only eligible to reinstate as a licensee.

Reinstatement of a Lapsed License:

To apply for reinstatement of a lapsed license you must:

1. Satisfy the requirements of *WAC 4-25-830 (What are the CPE requirements?)*: You are required to complete 120 hours of CPE limited to 24 non-technical CPE credit hours and including a four-hour course in ethics applicable to the practice of public accountancy in Washington State within the three-year period immediately preceding the date your application for reinstatement is received by the Board.
2. Comply with *WAC 4-25-792 (How do I apply for reinstatement of a lapsed CPA license or certificate?)* that requires submission of:
 - ☐ A completed License Reinstatement Application form (attached)
 - ☐ The appropriate reinstatement fee [\$450]
 - ☐ Source documents [original certificates of completion--**not copies**--that include the sponsor name, course title, number of CPE hours earned, and the dates attended] to support the CPE you reported on the Reinstatement Application

Reinstatement of a Suspended or Revoked License:

To apply for reinstatement of a suspended or revoked license you must:

1. Satisfy the requirements of *WAC 4-25-830 (What are the CPE requirements?)*: You are required to complete 120 hours of CPE, limited to 24 non-technical CPE credit hours, and including a four-hour course in ethics applicable to the practice of public accountancy in Washington State within the three-year period immediately preceding the date your application for reinstatement is received by the Board.
2. Comply with *WAC 4-25-795 (How do I apply for reinstatement of a suspended or lapsed CPA license or certificate?)* that requires submission of:
 - ☐ A completed License Reinstatement Application form
 - ☐ The appropriate reinstatement fee [\$450]
 - ☐ Source documents [original certificates of completion--**not copies**--that include the sponsor name, course title, number of CPE hours earned, and the dates attended] to support the CPE you reported on the Reinstatement Application
 - ☐ Written substantiation of the reasons constituting good cause for reinstatement
 - ☐ Two supporting recommendations, under penalty of perjury, from CPA licensees who have personal knowledge of your activities since the suspension or revocation was imposed

General Information:

The Board may elect to perform additional inquiries. Upon completion of processing, your license will be mailed to the last address you provided to the Board. Your license will expire on June 30 of the third calendar year following the date of reinstatement.

To assist you, the following forms and information are available on the Board's web site:

- CPE Questions and Answers (<http://www.cpaboard.wa.gov/cpe/common.html>)
- License Reinstatement Application (See attached)

To facilitate the processing of your application, be sure you have fully completed all required forms and submitted all required information. If you have questions, feel free to contact the Board at (360) 664-9191 or e-mail michellep@cpaboard.wa.gov.

* The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.

License Reinstatement Application

Board of Accountancy Washington State



P O Box 43123 Olympia, WA 98504-3123

(360) 664-9191 www.cpaboard.wa.gov

To reinstate your Washington State CPA license you must submit a completed form, **original CPE documentation** (see Board Policy 2000-1), any additional required information, and the appropriate fee to the Board. Incomplete applications will not be processed. Prior to processing your application, the Board may require other information. Upon approval, your license will be mailed to the last address you provided to the Board. Your license will expire on June 30 of the third calendar year following the date of reinstatement.

PERSONAL INFORMATION:

Name*: License #:

Address:

Daytime Phone #:

* If you have changed your name, you may need to obtain a new 9x12 wall document. See reinstatement fee information below.

THIS SECTION IS APPLICABLE ONLY IF YOU ARE APPLYING FOR REINSTATEMENT OF A LICENSE THAT WAS SUSPENDED OR REVOKED BY BOARD ORDER

If your CPA license was revoked or suspended by the Board, your reinstatement application is governed by the provision of WAC 4-25-795 which requires you also submit:

- (1) Written substantiation of the reasons constituting good cause for the reinstatement,
- (2) Two supporting recommendations, under the penalty of perjury, from CPA licensees who have personal knowledge of your activities since the suspension or revocation was imposed, and
- (3) Other documents which may have been required by the Board's order.

OTHER LICENSING INFORMATION:

List below if during the past three years, or during the time period that your Washington State license was lapsed, suspended or revoked, whichever period is longer, you have held or applied for a CPA certification, license, or permit in any other state or foreign jurisdiction:

State/Foreign Jurisdiction: License/Certificate Number:

State/Foreign Jurisdiction: License/Certificate Number:

REINSTATEMENT FEE:

Fee Enclosed

Reinstatement of a CPA License to Practice Public Accounting..... Fee: \$450
Reinstatement of a CPA license allows you to practice public accounting. To qualify for reinstatement you must document the completion of a total of 120 CPE hours during the three-year period immediately preceding the date your application for reinstatement is received by the Board, limited to 24 hours in nontechnical subjects, and including a four-hour course in ethics applicable to the practice of public accountancy in Washington State.

New 9x12 Wall Document due to Name Change Fee: \$ 50
To order a new 9x12 wall document, include your original 9x12 wall document and a copy of the marriage certificate, divorce decree, or court order that provides proof of your new name.

Make check payable to Washington State Board of Accountancy TOTAL ENCLOSED: \$

PO Box 43123, Olympia, WA 98504-3123

CONTINUING PROFESSIONAL EDUCATION (CPE)

WAC 4-25-792 and WAC 4-25-795 require an applicant for reinstatement to meet the CPE requirements of WAC 4-25-830 and **provide source documents** as evidence of eligibility for CPE credit claimed. On the worksheet below, list the CPE courses you completed during the three-year period immediately preceding the date your application is received by the Board. You must also **attach supporting documents** *[original certificates of completion--not copies--that include the sponsor name, course title, number of CPE hours earned, and the dates attended]* as evidence of eligibility for the CPE credit.

	Date	Sponsoring Organization	Title of Program/Course	-----Credit Hours-----			
				Tech	Non-Tech	Ethics	Total
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____
TOTAL				_____	_____	_____	_____
<input type="checkbox"/>	Check if documentation is attached <i>[original certificates of completion--not copies]</i>				(1)	(2)	(3)

(1) You are limited to 24 non-technical CPE credit hours.
(2) You must have completed a four-hour course in ethics applicable to the practice of public accounting in Washington state.
(3) This must total 120 hours or more.

CERTIFICATION OF APPLICANT: If you are unable to sign the following certification, attach a full explanation.

I understand the restrictions imposed by the Public Accountancy Act and the rules adopted by the Washington State Board of Accountancy.

I certify under the penalty of perjury under the laws of the state of Washington that since the lapse, suspension, or revocation of my Washington State CPA license or certificate I have not used the CPA title or held out in the practice of public accountancy in any capacity. I also certify under the penalty of perjury that I have met the CPE requirements for reinstatement of WAC 4-25-830 and the CPE supporting documentation requirements of WAC 4-25-833 and Board Policy 2000-1.

I also certify under the penalty of perjury under the laws of the state of Washinton that in the past three years or during the time period thay my Washington State license was lapsed, suspended or revoked, whichever period is longer, I have **NOT** been:

- Barred from practice before any government agency, foreign or domestic;
- Subjected to a disciplinary action by another state board of accountancy or other licensing body, foreign or domestic;
- Declared by a court of competent jurisdiction, foreign or domestic, to have committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on your fitness to represent yourself as a CPA; **or**
- Charged or convicted of a felony

Signature: _____

Date: _____

Location: _____

(City, State or Province, Country)